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9 UNITED STATES DISTRICT COURT  
10 DISTRICT OF NEVADA

11 EDWIN Y. FUJINAGA, an individual  
identified as President of MRI International,  
12 Inc.; MRI INTERNATIONAL, INC., a  
Nevada Corporation,

13 Petitioner,

14 vs.

15 THE UNITED STATES OF AMERICA,

16 Respondent.

No. 2:13-cv-00623-MMD-(CWH)

MOTION TO DISMISS PETITION TO  
QUASH SUMMONSES ISSUED TO MRI  
INTERNATIONAL, INC. AND ITS  
CORPORATE OFFICER (EDWIN Y.  
FUJINAGA)

17 The United States of America (“United States”), through undersigned, pursuant to Rule  
18 12(b)(1), moves for the Court to dismiss the petition to quash the summonses issued to MRI  
19 International, Inc. (“MRI”) through its corporate officer, Edwin Y. Fujinaga (“Fujinaga”).

20 In 26 U.S.C. § 7609, Congress waived the United States’ sovereign immunity and  
21 created a statutory cause of action for quashing summonses issued to third-parties. However,  
22 Congress specifically excluded from § 7609 petitions to quash summonses “served on the

1 person with respect to whose liability the summons is issued, or any officer or employee of  
2 such person.” 26 U.S.C. § 7209(c)(2)(A). Accordingly, neither MRI nor Mr. Fujinaga can  
3 show any waiver of the United States’ sovereign immunity or otherwise assert any cause of  
4 action here. Thus, the Court should dismiss under Rule 12 for want of jurisdiction.

5 In support of its motion, the United States offers the memorandum in support filed  
6 herewith.

7 Respectfully submitted,

8 KATHRYN KENEALLY  
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9 /s/ Lee Perla  
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**CERTIFICATE OF SERVICE:**

I HEREBY CERTIFY that service of the foregoing has been made on this date by the Court's CM/ECF system on the following:

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